

108TH CONGRESS  
1ST SESSION

# H. R. 1674

To amend the Internal Revenue Code of 1986 to provide that the vaccine excise tax shall apply to any vaccine against hepatitis A.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2003

Mr. LEWIS of Kentucky introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the vaccine excise tax shall apply to any vaccine against hepatitis A.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. VACCINE TAX TO APPLY TO HEPATITIS A VAC-**  
4       **CINE.**

5       (a) IN GENERAL.—Paragraph (1) of section 4132(a)  
6       (defining taxable vaccine) is amended by redesignating  
7       subparagraphs (I), (J), (K), and (L) as subparagraphs  
8       (J), (K), (L), and (M), respectively, and by inserting after  
9       subparagraph (H) the following new subparagraph:

10               “(I) Any vaccine against hepatitis A.”

1 (b) EFFECTIVE DATE.—

2 (1) SALES.—The amendment made by this sec-  
3 tion shall apply to vaccine sales after the date of the  
4 enactment of this Act.

5 (2) DELIVERIES.—For purposes of subpara-  
6 graph (A), in the case of sales on or before the date  
7 of the enactment of this Act for which delivery is  
8 made after such date, the delivery date shall be con-  
9 sidered the sale date.

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